

**SEMICONDUCTOR DEVICE HAVING A FLASH MEMORY CELL AND
FABRICATION METHOD THEREOF**

5 **Abstract of the Disclosure**

In a non-volatile semiconductor memory device and a fabrication method thereof, a charge storage layer is formed on a substrate. A control gate layer is formed on the charge storage layer. A gate mask having a spacer-shape is formed on the control gate layer. The charge storage layer and the control gate layer are removed using the gate mask as protection to form a control gate and a charge storage region.

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